



# NORTH DAKOTA 2016 SALES AND USE TAX STATISTICAL REPORT

## **Sales Occurring in Calendar Year 2016**

This report can be accessed at: [www.nd.gov/tax](http://www.nd.gov/tax)

# Office of State Tax Commissioner

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# Introduction

## Reporting Period

This report contains statistics of taxable sales and taxable purchases made during calendar year 2016. The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

This report is used primarily as a summary of the economic activity that occurs throughout the regions of the state. In recognition that the primary focus of this report is as an economic indicator, not as a summary of state tax revenues, sales tax collections are no longer contained in this report. Collections statistics are available from the Office of Management and Budget or the Office of Tax Commissioner.

## Comparisons

Taxable sales and taxable sales plus purchases reported for the current year are compared with those reported for the prior year by county on Table 2 and by city on Table 4. (For an explanation of taxable sales, taxable purchases, or tax base, see the Definition of Terms section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first four tables and is reported at the end of Tables 1 through 4.

All taxable sales and taxable purchases reported for the current year are compared to the prior year in Table 5. This table compares activity by industry in North Dakota using the 2012 North American Industrial Classification System (NAICS). Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 5 more likely capture sales activity within a particular industry.

***Cautionary Note:*** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the statistics reported here.*

## Definition of Terms

**Taxable Sales.** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales. For a historical account of major sales tax exemptions, see *Summary of Changes in Sales and Use Tax Rates and Tax Base* on page 3 of this report.

**Taxable Purchases.** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods by businesses to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods. Businesses and individuals purchasing items over the Internet on which sales tax is not charged are obligated to report “taxable purchases” and remit the appropriate use tax.

**Motor Vehicle Excise Tax.** The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales.

**Tax Base.** For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

**Consolidated.** Taxable sales and taxable purchases from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, and 4. The consolidated data is excluded from any particular city or county in the first four tables in order to avoid over reporting from some cities and counties and under reporting for others. The consolidated data is included in the industry comparisons in Table 5.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS codes) have been included in the consolidated statewide line item:

NAICS Codes	Business Activity
2121	Coal mining
2211	Electrical Power Generation, Transmission & Dist.
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

**Out-of-State.** Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, and 4. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 5.

## **Summary of Changes in Sales and Use Tax Rates and Tax Base**

The following changes in the sales and use tax rates and tax bases must be taken into account when comparing 2007 statistics with previous years. Changes are shown by effective dates.

**May 1, 1935.** The first general sales tax in North Dakota was enacted at a rate of 2%. The base generally consisted of all sales to consumers of personal property; sales or service of gas, steam, electricity, water and communication; sales of tickets to places of amusement; and subscription sales of magazines.

**May 14, 1939.** A 2% general use tax was enacted. The base was limited to tangible personal property.

**July 1, 1963.** The Legislature increased the sales and use tax rate from 2% to 2.25% and broadened the base to include services rendered in the repair, alteration, restoration and cleaning of tangible personal property; hotel, motel and tourist court accommodations; amusements involving participation; and leasing or renting of tangible personal property. Also a 3% excise tax was placed on the wholesale price to retail liquor dealers on non-alcoholic commodities suitable for use in mixed drinks. This excise tax was terminated in June 30, 1967.

**July 1, 1965.** In 1965, the sales tax law was referred to a vote of the people and disapproved. Consequently, from July 1, 1965 to April 1, 1967, use tax was collected in place of the disapproved sales tax. The tax base was substantially the same as the sales tax base prior to July 1, 1963, except communication services (telephone and telegraph) were not subject to the use tax.

**April 1, 1967.** New sales and use tax laws were enacted imposing a 3% tax on the same sales transactions that were taxable from July 1, 1963 to July 1, 1965, except services rendered in the repair, alteration, restoration and cleaning of tangible personal property were not included in the new base. In addition, the legislature enacted a separate 3% motor vehicle excise tax in lieu of a sales or use tax.

**July 1, 1969.** The tax base was broadened to include tobacco products, alcoholic beverages, oleomargarine, and certain sales through coin-operated vending machines.

**January 1, 1970.** The sales and use tax rate increased from 3% to 4% in accordance with the legislation passed by the 1969 legislative session.

**July 1, 1971.** Exemptions from the sales and use tax were made for milk and milk products, meat, fish, and poultry.

**July 1, 1973.** Sales of all food and food products for human consumption off the premises where purchased became exempt. This exemption extended primarily to groceries and did not exempt prepared foods served or sold by restaurants or cafes.

**July 1, 1975.** Additional exemptions again reduced the tax base. Exemptions included sales of artificial devices for handicapped persons, coal, sales to nursing homes and intermediate care facilities, and sales of certain religious books to non-profit religious organizations.

**January 1, 1977.** In the November 1976 General Election, North Dakota voters approved an initiated measure that reduced the sales and use tax rate and the motor vehicle excise tax rate from 4% to 3%, reduced the rate on farm machinery and irrigation equipment from 4% to 2%, and eliminated the tax on electricity.

**July 1, 1977.** Sales to nursing homes were exempted from the sales and use tax.

**July 1, 1979.** The tax base was further reduced by additional exemptions created by the Legislature. Exemptions were added for sales to hospitals and for ostomy devices and supplies. The exemption for devices to aid the handicapped was expanded.

**July 1, 1981.** The tax base was reduced again. The Legislature eliminated the sales and use tax on water, used mobile homes, and magazine and periodical subscriptions. The tax rate on new mobile homes was reduced from 3% to 2%.

**April 1, 1983.** The general sales and use tax rate was increased from 3% to 4%. The rate for farm machinery and irrigation equipment, and new mobile homes was increased from 2% to 3%. The rate for alcoholic beverages was increased from 3% to 5%.

**July 1, 1983.** The requirements for remittance of sales and use tax were changed from a quarterly basis to a monthly basis for businesses with taxable sales greater than \$333,000 in the preceding calendar year. Retailers who file on a monthly basis were granted a limited deduction for administrative expenses incurred in collecting the sales and use tax.

**July 1, 1985.** Exemptions for sales of candy, carbonated beverages and chewing gum were repealed and sales of these items became subject to the 4% sales tax.

**January 1, 1987.** Tax rates were increased during the 1986 Special Legislative Session. The general sales and use tax rate was raised from 4% to 5%. The rate on farm machinery repair parts was lowered from 4% to 3%, and the rate on alcoholic beverages was increased from 5% to 6%. No change was made in the 3% rate for farm machinery, irrigation equipment, and new mobile homes.

**July 1, 1987.** The 1987 Legislature increased the general sales and use tax rate from 5% to 5.5%. The rate on sales of farm machinery, irrigation equipment, farm machinery repair parts and new mobile homes was increased from 3% to 3.5% and the rate on sales of alcoholic beverages was raised from 6% to 6.5%. Exemptions were created regarding flight simulators, annual church bazaars and adjuvants used with farm chemicals.

**May 1, 1989.** The 1989 Legislature increased the general sales tax rate from 5.5% to 6%, the rate on sales of farm equipment, farm machinery repair parts, irrigation equipment and new mobile homes from 3.5% to 4% and the rate on sales of alcoholic beverages from 6.5% to 7%. (See December 6, 1989, below).

**July 1989.** The 1989 Legislature broadened the tax base to include the sale of bingo cards, coffee, tea, cocoa, bottled water sold in containers of less than one gallon, and the sales to state chartered credit unions. The 1989 Legislature also reduced the rate for equipment used in actual manufacturing of products, (from testing to packaging) from 5.5% to 3%. The manufacturing company, however, must receive approval for the reduced rate or pay the tax and apply for a refund. The tax exemption for sales to residents of Montana and Canada was altered, exempting sales of \$50 or more (Montana) and requiring the submission of requests for refunds (Canada).

**December 6, 1989.** In a Special Election December 5, 1989, the state's voters rejected two of the sales tax rate increases passed by the 1989 Legislature. The rate increases were in effect from May 1, 1989, through December 5, 1989. On December 6, 1989, the rates were decreased as follows:

- The general sales and use tax rate was decreased from 6% to 5%.
- The tax rate on farm machinery, farm machinery repair parts and new mobile homes was decreased from 4% to 3%.

**July 1, 1991.** The 1991 Legislature exempted manufacturing or processing machinery and equipment used by new or expanding manufacturers or agricultural producers from the 3% sales tax rate. An exemption was created for production equipment in new, large lignite-burning power plants and for other tangible personal property used in construction of the power plant.

**January 1, 1993.** The 1991 Legislature enacted a phase-in reduction for natural gas from 5% to 2%. The reduction was as follows: 4% effective January 1, 1993; 3% effective January 1, 1994; and 2% effective January 1, 1995.

**1993 Session.** The exemption for manufacturing machinery and equipment was clarified and expanded to include recycling machinery and equipment. Items purchased by political subdivisions of another state were made taxable if the other state taxes the items.

**July 1994 Special Session.** Qualifications for the manufacturing machinery and equipment exemption were broadened to include any machinery and equipment used primarily in the manufacturing to the final transportation from the site. The exemption was expanded to include research and development equipment. A new exemption was created for materials used to construct an agricultural processing facility.

**1995 Session.** The sale of recapping and retreading services for tires became subject to sales tax. The sunset on the exemption for recycling machinery and equipment was removed.

**1997 Session.** Legislation was enacted enabling the Tax Commissioner to accept a sales tax return filed by electronic means and providing alternative signature methods.

**1999 Session.** The tax rate on used farm machinery and repair parts was reduced from 3% to 1.5% effective May 1, 1999.



**2001 Session.** The 1.5% tax rate on used farm machinery and repair parts was extended through June 30, 2002 and thereafter exempt from sales tax. Car rentals became subject to the state's 5% sales tax and to a special 3% sales tax surcharge. Sales of computers and telecommunications equipment to a new primary sector business, or as a result of an economic expansion of an existing primary sector business, became exempt from sales tax.

**2003 Session.** Legislation imposed a temporary additional 1% tax on hotel and motel room rental, to fund Lewis and Clark Celebration promotion. The tax was scheduled to sunset on June 30, 2007.

**2005 Session.** Legislation was enacted that adopted the national Streamlined Sales Tax Project definitions and policies. The 2005 Assembly granted sales tax exemptions for purchases made by emergency medical service providers and sales to licensed assisted living facilities. It also authorized the sale of alcoholic beverages on Thanksgiving Day.

**2007 Session.** Legislation was enacted that reduced the sales tax rate on natural gas to 1% effective July 1, 2007, and repealed the sales tax on natural gas entirely effective July 1, 2009. The 2007 Assembly also removed the sales tax on Bingo cards and certain materials used to construct power plants that utilize "waste" heat.

**2009 Session.** Legislation was enacted that created an exemption for repair parts used in irrigation systems. The 2009 assembly also created an exemption for purchases of tangible personal property used to construct or expand telecommunication infrastructure in the state.

**2011 Session.** Legislation was enacted that exempted from sales tax the gross receipts from coin-operated amusement machines. Sales of certain agrichemical cleaners and foam markers were also exempted from sales tax. The 2011 Assembly exempted sales made by nonprofit social and recreation clubs.

**2013 Session.** Legislation was enacted that enabled licensed retailers to sell fireworks from December 26 through January 1. A small licensed winery was authorized to sell directly to a licensed retailer. A sales tax exemption was expanded to include certain gas collection systems in an effort to reduce the flaring of natural gas during the process of oil production.

**2015 Session.** Legislation was enacted that exempted from sales tax the materials used in the building of fertilizer plants and other chemical processing plants, new coal mines, and molds used in manufacturing processes. Additional sales tax exemptions were authorized for sales to qualified data centers, and admissions to higher education events.

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TABLE 1

**Taxable Sales and Taxable Purchases  
By County, Calendar Year 2016**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$19,411,204	\$1,401,258	\$20,812,462
Barnes	61,713,084	11,389,541	73,102,625
Benson	11,028,024	127,841	11,155,865
Billings	24,211,955	1,974,004	26,185,959
Bottineau	68,046,658	2,219,697	70,266,355
Bowman	35,948,429	5,506,580	41,455,009
Burke	13,152,948	8,382,144	21,535,092
Burleigh	1,559,405,212	87,194,176	1,646,599,388
Cass	2,718,895,070	282,211,601	3,001,106,671
Cavalier	27,716,257	1,508,877	29,225,134
Dickey	33,684,810	1,342,016	35,026,826
Divide	20,589,272	68,101	20,657,373
Dunn	29,367,876	2,191,499	31,559,375
Eddy	10,790,485	168,321	10,958,806
Emmons	18,307,636	512,954	18,820,590
Foster	44,129,042	3,196,024	47,325,066
Golden Valley	15,317,608	348,865	15,666,473
Grand Forks	1,139,027,714	77,420,894	1,216,448,608
Grant	9,093,462	69,912	9,163,374
Griggs	13,859,703	634,004	14,493,707
Hettinger	9,147,847	1,865,492	11,013,339
Kidder	14,427,635	226,198	14,653,833
LaMoure	26,835,186	455,926	27,291,112
Logan	8,626,948	199,814	8,826,762
McHenry	22,576,581	3,097,212	25,673,793
McIntosh	23,297,694	421,104	23,718,798
McKenzie	161,317,288	9,455,450	170,772,738
McLean	60,038,362	1,105,606	61,143,968
Mercer	62,373,338	3,768,822	66,142,160
Morton	246,803,900	31,822,074	278,625,974
Mountrail	137,286,397	3,093,257	140,379,654
Nelson	13,515,656	53,940	13,569,596
Oliver	2,955,852	1,138,276	4,094,128
Pembina	42,029,495	17,770,651	59,800,146
Pierce	36,114,591	2,406,591	38,521,182
Ramsey	162,727,962	1,879,484	164,607,446
Ransom	31,082,337	1,826,733	32,909,070
Renville	20,252,676	800,238	21,052,914
Richland	118,712,382	29,805,446	148,517,828
Rolette	30,513,988	172,038	30,686,026
Sargent	19,263,833	41,096,885	60,360,718
Sheridan	2,322,198	17,194	2,339,392
Sioux	8,957,494	13,826	8,971,320
Slope	947,502	41,221	988,723
Stark	746,421,128	41,571,988	787,993,116
Steele	8,314,855	654,155	8,969,010
Stutsman	255,122,391	13,154,004	268,276,395
Towner	9,718,034	1,065,086	10,783,120
Traill	36,912,315	2,565,917	39,478,232
Walsh	66,196,464	4,547,942	70,744,406
Ward	1,033,470,468	57,771,228	1,091,241,696
Wells	33,042,280	329,875	33,372,155
Williams	1,026,018,164	116,337,416	1,142,355,580
Subtotal In-State	\$10,351,039,690	\$878,399,398	\$11,229,439,088
Consolidated	1,581,193,045	371,134,503	1,952,327,548
Out-Of-State	<u>3,386,674,269</u>	<u>760,126,917</u>	<u>4,146,801,186</u>
Grand Total In-State and Out-Of-State	\$15,318,907,004	\$2,009,660,818	\$17,328,567,822

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases  
By County, Calendar Years 2015 and 2016**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2015	2016		2015	2016	
Adams	\$22,676,363	\$19,411,204	-14.40%	\$25,262,444	\$20,812,462	-17.62%
Barnes	70,500,909	61,713,084	-12.46%	79,486,195	73,102,625	-8.03%
Benson	11,194,479	11,028,024	-1.49%	11,355,947	11,155,865	-1.76%
Billings	25,513,138	24,211,955	-5.10%	26,535,215	26,185,959	-1.32%
Bottineau	97,196,795	68,046,658	-29.99%	98,387,205	70,266,355	-28.58%
Bowman	43,879,715	35,948,429	-18.08%	51,312,509	41,455,009	-19.21%
Burke	15,155,846	13,152,948	-13.22%	56,461,851	21,535,092	-61.86%
Burleigh	1,737,673,633	1,559,405,212	-10.26%	1,842,717,686	1,646,599,388	-10.64%
Cass	2,885,116,968	2,718,895,070	-5.76%	3,201,460,661	3,001,106,671	-6.26%
Cavalier	31,262,646	27,716,257	-11.34%	32,930,750	29,225,134	-11.25%
Dickey	37,288,257	33,684,810	-9.66%	38,410,285	35,026,826	-8.81%
Divide	25,798,716	20,589,272	-20.19%	25,935,473	20,657,373	-20.35%
Dunn	64,189,987	29,367,876	-54.25%	67,495,057	31,559,375	-53.24%
Eddy	11,102,624	10,790,485	-2.81%	11,382,081	10,958,806	-3.72%
Emmons	19,521,104	18,307,636	-6.22%	20,138,970	18,820,590	-6.55%
Foster	48,521,054	44,129,042	-9.05%	51,493,643	47,325,066	-8.10%
Golden Valley	18,073,026	15,317,608	-15.25%	18,639,231	15,666,473	-15.95%
Grand Forks	1,182,451,682	1,139,027,714	-3.67%	1,248,363,839	1,216,448,608	-2.56%
Grant	10,979,391	9,093,462	-17.18%	11,027,978	9,163,374	-16.91%
Griggs	15,305,966	13,859,703	-9.45%	15,909,916	14,493,707	-8.90%
Hettinger	10,468,505	9,147,847	-12.62%	11,640,507	11,013,339	-5.39%
Kidder	15,185,318	14,427,635	-4.99%	15,466,443	14,653,833	-5.25%
LaMoure	30,387,620	26,835,186	-11.69%	31,267,738	27,291,112	-12.72%
Logan	11,786,958	8,626,948	-26.81%	12,041,202	8,826,762	-26.70%
McHenry	20,386,713	22,576,581	10.74%	23,602,273	25,673,793	8.78%
McIntosh	26,633,748	23,297,694	-12.53%	27,144,004	23,718,798	-12.62%
McKenzie	248,110,052	161,317,288	-34.98%	264,648,155	170,772,738	-35.47%
McLean	64,775,758	60,038,362	-7.31%	66,050,388	61,143,968	-7.43%
Mercer	56,153,957	62,373,338	11.08%	57,246,363	66,142,160	15.54%
Morton	270,294,091	246,803,900	-8.69%	296,932,570	278,625,974	-6.17%
Mountrail	193,755,407	137,286,397	-29.14%	198,403,441	140,379,654	-29.25%
Nelson	14,251,766	13,515,656	-5.17%	14,319,840	13,569,596	-5.24%
Oliver	3,544,531	2,955,852	-16.61%	4,752,574	4,094,128	-13.85%
Pembina	46,283,834	42,029,495	-9.19%	77,822,969	59,800,146	-23.16%
Pierce	43,723,130	36,114,591	-17.40%	47,523,999	38,521,182	-18.94%
Ramsey	167,290,470	162,727,962	-2.73%	169,264,443	164,607,446	-2.75%
Ransom	38,970,083	31,082,337	-20.24%	40,964,241	32,909,070	-19.66%
Renville	26,076,700	20,252,676	-22.33%	29,031,773	21,052,914	-27.48%
Richland	117,762,829	118,712,382	0.81%	151,619,461	148,517,828	-2.05%
Rolette	35,147,103	30,513,988	-13.18%	35,419,126	30,686,026	-13.36%
Sargent	21,336,376	19,263,833	-9.71%	68,638,545	60,360,718	-12.06%
Sheridan	2,741,403	2,322,198	-15.29%	2,793,064	2,339,392	-16.24%
Sioux	791,404	8,957,494	1031.85%	1,007,659	8,971,320	790.31%
Slope	989,919	947,502	-4.28%	1,015,679	988,723	-2.65%
Stark	1,082,497,274	746,421,128	-31.05%	1,128,586,668	787,993,116	-30.18%
Steele	8,348,730	8,314,855	-0.41%	9,050,694	8,969,010	-0.90%
Stutsman	242,284,769	255,122,391	5.30%	262,818,044	268,276,395	2.08%
Towner	9,806,630	9,718,034	-0.90%	10,472,274	10,783,120	2.97%
Traill	41,005,882	36,912,315	-9.98%	43,289,782	39,478,232	-8.80%
Walsh	71,576,616	66,196,464	-7.52%	76,853,937	70,744,406	-7.95%
Ward	1,296,355,832	1,033,470,468	-20.28%	1,476,436,830	1,091,241,696	-26.09%
Wells	40,313,321	33,042,280	-18.04%	41,805,486	33,372,155	-20.17%
Williams	2,047,729,929	1,026,018,164	-49.89%	2,369,853,753	1,142,355,580	-51.80%
Subtotal In-State	\$12,680,168,957	\$10,351,039,690	-18.37%	\$14,002,490,861	\$11,229,439,088	-19.80%
Consolidated and Out-Of-State	<u>6,757,175,027</u>	<u>4,967,867,314</u>	-26.48%	<u>8,895,789,250</u>	<u>6,099,128,734</u>	-31.44%
Grand Total In- and Out-Of-State	\$19,437,343,984	\$15,318,907,004	-21.19%	\$ 22,898,280,111	\$17,328,567,822	-24.32%

**TABLE 3**

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2016**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Abercrombie	263	\$4,261,069	\$8	\$4,261,077
Adams	127	858,288	23,056	881,344
Alexander	223	8,504,975	265,205	8,770,180
Anamoose	227	1,457,589	11,119	1,468,708
Aneta	222	650,422	3,187	653,609
Argusville	475	909,435	30,325	939,760
Arthur	337	927,873	251,698	1,179,571
Ashley	749	5,413,652	320,931	5,734,583
Beach	1,019	13,887,076	342,837	14,229,913
Belfield	800	24,489,861	6,558,454	31,048,315
Berthold	454	5,167,849	715,288	5,883,137
Beulah	3,121	37,993,974	552,896	38,546,870
Binford	183	1,427,549	381,129	1,808,678
Bisbee	126	651,556	38,515	690,071
Bismarck	61,272	1,551,215,625	85,475,045	1,636,690,670
Bottineau	2,211	46,907,626	469,864	47,377,490
Bowbells	336	1,952,071	103,620	2,055,691
Bowdon	131	241,811	0	241,811
Bowman	1,650	33,116,116	2,187,331	35,303,447
Buffalo	188	3,788,184	4,471	3,792,655
Burlington	1,060	5,763,928	130,697	5,894,625
Buxton	323	1,812,752	232,298	2,045,050
Cando	1,115	7,754,655	1,006,369	8,761,024
Carpio	157	1,174,066	11,952	1,186,018
Carrington	2,065	43,254,471	3,167,509	46,421,980
Carson	293	728,133	15,209	743,342
Casselton	2,329	16,434,253	515,756	16,950,009
Cavalier	1,302	17,619,571	17,199,291	34,818,862
Center	571	2,930,130	1,041,006	3,971,136
Christine	150	712,125	54,492	766,617
Columbus	133	623,668	912	624,580
Cooperstown	984	11,184,002	247,661	11,431,663
Crosby	1,070	18,970,983	49,251	19,020,234
Crystal	138	456,878	7,079	463,957
Davenport	252	222,035	0	222,035
Des Lacs	204	100,350	0	100,350
Devils Lake	7,141	160,751,805	1,869,547	162,621,352
Dickinson	17,787	705,250,340	34,627,464	739,877,804
Drake	275	1,388,475	22,782	1,411,257
Drayton	824	9,750,234	155,340	9,905,574
Dunn Center	146	1,321,821	4,118	1,325,939
Dunseith	773	5,847,501	17,152	5,864,653
Edgeley	563	7,982,422	151,109	8,133,531
Edinburg	196	1,185,228	4,009	1,189,237
Edmore	182	210,873	3,689	214,562
Elgin	642	7,184,268	11,799	7,196,067
Ellendale	1,394	10,098,915	454,387	10,553,302
Emerado	414	3,962,500	106,948	4,069,448
Enderlin	886	5,665,543	1,725,915	7,391,458
Fairmount	367	2,548,867	316,233	2,865,100
Fargo	105,549	2,343,879,823	234,724,809	2,578,604,632
Fessenden	479	3,970,964	74,259	4,045,223
Finley	445	5,550,324	128,237	5,678,561
Flasher	232	2,044,025	243	2,044,268
Fordville	212	720,546	1,784,901	2,505,447

**TABLE 3 (continued)**

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2016**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Forest River	125	\$913,986	\$123,713	\$1,037,699
Forman	504	2,829,344	371,232	3,200,576
Frontier	214	2,040,232	504	2,040,736
Gackle	310	952,049	15,376	967,425
Garrison	1,453	20,323,370	81,504	20,404,874
Gilby	237	272,765	6,036	278,801
Gladstone	239	348,350	43,789	392,139
Glenburn	380	1,472,463	156,086	1,628,549
Glen Ullin	807	6,406,471	163,627	6,570,098
Golden Valley	182	247,290	94,527	341,817
Grafton	4,284	41,881,165	1,961,097	43,842,262
Grand Forks	52,838	1,109,679,528	76,039,980	1,185,719,508
Grandin	173	981,874	7,528	989,402
Granville	241	879,378	874	880,252
Grenora	244	1,313,104	6,503	1,319,607
Gwinner	753	9,442,784	40,552,114	49,994,898
Halliday	188	1,470,907	59,911	1,530,818
Hankinson	919	5,375,245	813,530	6,188,775
Hannaford	131	897,523	842	898,365
Harvey	1,783	27,981,210	192,007	28,173,217
Harwood	718	4,349,870	1,080,606	5,430,476
Hatton	777	3,758,635	13,389	3,772,024
Hazleton	235	2,865,375	103,220	2,968,595
Hazen	2,411	21,034,216	293,062	21,327,278
Hebron	747	2,916,490	635,116	3,551,606
Hettinger	1,226	18,766,391	967,296	19,733,687
Hillsboro	1,603	15,090,318	624,363	15,714,681
Hoople	242	2,931,380	220,643	3,152,023
Hope	258	2,340,352	525,576	2,865,928
Horace	2,430	6,204,186	1,567,460	7,771,646
Hunter	261	5,219,468	48,859	5,268,327
Jamestown	15,427	248,699,471	9,891,689	258,591,160
Kenmare	1,096	21,028,958	193,786	21,222,744
Kensal	163	128,836	44	128,880
Killdeer	751	26,019,295	2,037,774	28,057,069
Kindred	692	5,311,580	2,615,158	7,926,738
Kulm	354	1,992,496	45,705	2,038,201
Lakota	672	3,875,371	50,137	3,925,508
LaMoure	889	12,997,798	41,192	13,038,990
Langdon	1,878	24,105,511	1,365,845	25,471,356
Lansford	245	525,073	14,561	539,634
Larimore	1,346	4,310,540	129,666	4,440,206
Leeds	427	1,978,731	33,720	2,012,451
Leonard	223	1,534,769	3,972	1,538,741
Lidgerwood	652	3,882,907	52,928	3,935,835
Lignite	155	3,000,725	8,175,596	11,176,321
Lincoln	2,406	3,853,171	40,390	3,893,561
Linton	1,097	11,902,068	337,516	12,239,584
Lisbon	2,154	23,629,401	80,393	23,709,794
Litchville	172	757,772	874	758,646
McClusky	380	1,436,743	17,194	1,453,937
McVile	349	1,229,768	23	1,229,791
Maddock	382	6,646,168	70,481	6,716,649
Makoti	154	1,183,568	1,726	1,185,294
Mandan	18,331	230,237,881	30,149,902	260,387,783

**TABLE 3 (continued)**

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2016**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Manvel	360	\$1,393,854	\$220,380	\$1,614,234
Mapleton	762	2,567,596	319,056	2,886,652
Marion	133	364,271	21,213	385,484
Marmarth	136	777,133	9,777	786,910
Max	334	1,941,529	1,232	1,942,761
Mayville	1,858	12,343,987	1,249,471	13,593,458
Medina	308	1,615,632	189,602	1,805,234
Michigan	294	5,336,933	0	5,336,933
Milnor	653	5,063,640	127,438	5,191,078
Minnewaukan	224	560,049	14,895	574,944
Minot	40,888	990,012,749	56,041,471	1,046,054,220
Minto	604	2,984,331	51,510	3,035,841
Mohall	783	16,533,321	530,127	17,063,448
Mooreton	197	1,136,802	6,645	1,143,447
Mott	721	4,788,233	142,651	4,930,884
Munich	210	884,740	447	885,187
Napoleon	792	7,088,339	76,659	7,164,998
Neché	371	1,402,005	187,345	1,589,350
New England	600	2,838,399	1,711,081	4,549,480
New Leipzig	221	841,349	42,904	884,253
New Rockford	1,391	9,043,872	141,608	9,185,480
New Salem	946	4,261,123	436,973	4,698,096
New Town	1,925	57,663,990	915,920	58,579,910
Northwood	945	16,594,148	322,405	16,916,553
Oakes	1,856	20,951,312	718,169	21,669,481
Osnabrook	134	379,325	1,095	380,420
Page	232	969,427	1,727,639	2,697,066
Park River	1,403	13,569,415	229,094	13,798,509
Parshall	903	2,446,238	123,076	2,569,314
Pembina	592	4,783,866	142,730	4,926,596
Petersburg	192	254,191	410	254,601
Pick City	123	1,482,054	0	1,482,054
Plaza	171	3,215,976	10,946	3,226,922
Portal	126	790,322	32,129	822,451
Portland	606	1,181,697	147,733	1,329,430
Powers Lake	280	6,585,338	66,633	6,651,971
Ray	592	4,958,371	14,541	4,972,912
Reeder	162	632,016	433,962	1,065,978
Regent	160	1,520,715	11,760	1,532,475
Reile's Acres	513	14,571	108,361	122,932
Reynolds	301	544,500	196,951	741,451
Rhame	169	500,637	3,163,957	3,664,594
Richardton	529	10,799,769	281,235	11,081,004
Riverdale	205	1,772,179	27,510	1,799,689
Rolette	594	5,345,419	64,885	5,410,304
Rolla	1,280	18,178,277	76,352	18,254,629
Rugby	2,876	35,681,517	2,375,143	38,056,660
Rutland	163	799,311	10,864	810,175
St. John	341	1,127,103	1,753	1,128,856
St. Thomas	331	567,800	23,254	591,054
Sanborn	192	379,413	0	379,413
Sawyer	357	2,171,727	93,801	2,265,528
Scranton	281	2,331,676	155,292	2,486,968
Selfridge	160	515,701	0	515,701
Sherwood	242	1,384,509	111,764	1,496,273

TABLE 3 (continued)				
Taxable Sales and Taxable Purchases 200 Largest Cities, Calendar Year 2016				
CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Sheyenne	204	\$1,719,771	\$26,713	\$1,746,484
South Heart	301	2,285,173	650	2,285,823
Stanley	1,458	70,254,408	104,879	70,359,287
Stanton	366	1,315,536	2,808,578	4,124,114
Steele	715	7,746,569	154,285	7,900,854
Strasburg	409	2,020,238	69,295	2,089,533
Streeter	170	1,151,009	3,079	1,154,088
Surrey	934	3,793,803	8,178	3,801,981
Tappen	197	3,675,495	9,295	3,684,790
Taylor	148	1,267,892	60,346	1,328,238
Thompson	986	1,299,857	3,413	1,303,270
Tioga	1,230	46,490,575	970,101	47,460,676
Tolna	166	2,003,223	132	2,003,355
Tower City	253	3,785,897	67,421	3,853,318
Towner	533	8,941,745	208,153	9,149,898
Turtle Lake	581	2,387,815	51,563	2,439,378
Underwood	778	4,165,261	416,731	4,581,992
Upham	130	693,272	0	693,272
Valley City	6,585	58,828,691	11,266,325	70,095,016
Velva	1,084	8,544,020	2,747,649	11,291,669
Wahpeton	7,766	92,049,176	28,054,025	120,103,201
Walcott	235	4,878,108	13,724	4,891,832
Walhalla	996	6,742,092	32,415	6,774,507
Washburn	1,246	23,072,391	226,296	23,298,687
Watford City	1,744	138,011,993	7,473,015	145,485,008
West Fargo	25,830	314,814,148	38,983,710	353,797,858
Westhope	429	2,517,848	696,135	3,213,983
Williston	14,716	971,033,095	114,444,805	1,085,477,900
Willow City	163	933,774	0	933,774
Wilton	711	3,924,578	240,090	4,164,668
Wimbledon	216	1,233,349	77,829	1,311,178
Wing	152	248,936	1,112	250,048
Wishek	1,002	17,173,414	97,745	17,271,159
Wyndmere	429	3,207,710	369,189	3,576,899
Zap	237	300,268	19,759	320,027
Subtotal 200 Cities	496,897	\$10,220,716,922	\$862,536,528	\$11,083,253,450
Remaining City Data		<u>130,322,768</u>	<u>15,862,870</u>	<u>146,185,638</u>
Total In-State		\$10,351,039,690	\$878,399,398	\$11,229,439,088
Consolidated		1,581,193,045	371,134,503	1,952,327,548
Out-Of-State		<u>3,386,674,269</u>	<u>760,126,917</u>	<u>4,146,801,186</u>
Grand Total In- and Out-Of-State		\$15,318,907,004	\$2,009,660,818	\$17,328,567,822

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2015 and 2016**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2015	2016		2015	2016	
Abercrombie	\$4,483,630	\$4,261,069	-4.96%	\$4,483,640	\$4,261,077	-4.96%
Adams	907,730	858,288	-5.45%	928,586	881,344	-5.09%
Alexander	15,043,658	8,504,975	-43.46%	16,029,479	8,770,180	-45.29%
Anamoose	1,560,518	1,457,589	-6.60%	1,570,682	1,468,708	-6.49%
Aneta	656,895	650,422	-0.99%	661,803	653,609	-1.24%
Argusville	1,137,685	909,435	-20.06%	1,313,390	939,760	-28.45%
Arthur	1,102,210	927,873	-15.82%	1,484,934	1,179,571	-20.56%
Ashley	6,178,492	5,413,652	-12.38%	6,564,977	5,734,583	-12.65%
Beach	16,139,236	13,887,076	-13.95%	16,626,501	14,229,913	-14.41%
Belfield	42,235,175	24,489,861	-42.02%	52,079,637	31,048,315	-40.38%
Berthold	6,475,876	5,167,849	-20.20%	8,046,906	5,883,137	-26.89%
Beulah	29,981,780	37,993,974	26.72%	30,453,860	38,546,870	26.57%
Binford	1,527,861	1,427,549	-6.57%	1,884,199	1,808,678	-4.01%
Bisbee	527,992	651,556	23.40%	536,126	690,071	28.71%
Bismarck	1,728,164,621	1,551,215,625	-10.24%	1,827,275,341	1,636,690,670	-10.43%
Bottineau	52,554,540	46,907,626	-10.74%	53,059,206	47,377,490	-10.71%
Bowbells	1,914,800	1,952,071	1.95%	2,030,982	2,055,691	1.22%
Bowdon	268,119	241,811	-9.81%	268,119	241,811	-9.81%
Bowman	40,420,523	33,116,116	-18.07%	42,733,204	35,303,447	-17.39%
Buffalo	2,729,663	3,788,184	38.78%	2,734,965	3,792,655	38.67%
Burlington	4,433,630	5,763,928	30.00%	4,779,151	5,894,625	23.34%
Buxton	1,494,021	1,812,752	21.33%	1,629,734	2,045,050	25.48%
Cando	8,009,919	7,754,655	-3.19%	8,645,516	8,761,024	1.34%
Carpio	462,023	1,174,066	154.11%	470,316	1,186,018	152.17%
Carrington	47,607,101	43,254,471	-9.14%	50,559,047	46,421,980	-8.18%
Carson	1,312,585	728,133	-44.53%	1,321,367	743,342	-43.74%
Casselton	18,783,560	16,434,253	-12.51%	19,223,067	16,950,009	-11.82%
Cavalier	18,703,699	17,619,571	-5.80%	48,621,305	34,818,862	-28.39%
Center	3,512,505	2,930,130	-16.58%	4,699,777	3,971,136	-15.50%
Christine	747,831	712,125	-4.77%	813,720	766,617	-5.79%
Columbus	903,854	623,668	-31.00%	912,604	624,580	-31.56%
Cooperstown	12,356,541	11,184,002	-9.49%	12,598,005	11,431,663	-9.26%
Crosby	23,563,609	18,970,983	-19.49%	23,645,915	19,020,234	-19.56%
Crystal	503,272	456,878	-9.22%	507,306	463,957	-8.54%
Davenport	219,617	222,035	1.10%	232,727	222,035	-4.59%
Des Lacs	189,468	100,350	-47.04%	189,468	100,350	-47.04%
Devils Lake	165,148,004	160,751,805	-2.66%	167,095,248	162,621,352	-2.68%
Dickinson	1,014,077,586	705,250,340	-30.45%	1,049,553,211	739,877,804	-29.51%
Drake	1,512,586	1,388,475	-8.21%	1,537,539	1,411,257	-8.21%
Drayton	10,403,064	9,750,234	-6.28%	11,145,964	9,905,574	-11.13%
Dunn Center	1,338,516	1,321,821	-1.25%	1,382,825	1,325,939	-4.11%
Dunseith	5,452,134	5,847,501	7.25%	5,473,605	5,864,653	7.14%
Edgeley	9,900,212	7,982,422	-19.37%	10,067,950	8,133,531	-19.21%
Edinburg	1,252,228	1,185,228	-5.35%	1,289,653	1,189,237	-7.79%
Edmore	180,600	210,873	16.76%	194,439	214,562	10.35%
Elgin	8,371,207	7,184,268	-14.18%	8,379,306	7,196,067	-14.12%
Ellendale	10,306,436	10,098,915	-2.01%	10,897,085	10,553,302	-3.15%
Emerado	3,998,451	3,962,500	-0.90%	5,062,341	4,069,448	-19.61%
Enderlin	7,517,703	5,665,543	-24.64%	9,400,781	7,391,458	-21.37%
Fairmount	3,026,773	2,548,867	-15.79%	3,183,260	2,865,100	-9.99%
Fargo	2,488,963,951	2,343,879,823	-5.83%	2,741,708,190	2,578,604,632	-5.95%
Fessenden	4,222,685	3,970,964	-5.96%	4,400,381	4,045,223	-8.07%
Finley	5,450,631	5,550,324	1.83%	5,604,198	5,678,561	1.33%
Flasher	2,210,099	2,044,025	-7.51%	2,210,099	2,044,268	-7.50%
Fordville	670,995	720,546	7.38%	2,602,462	2,505,447	-3.73%
Forest River	230,831	913,986	295.95%	361,931	1,037,699	186.71%
Forman	2,871,308	2,829,344	-1.46%	3,254,337	3,200,576	-1.65%
Frontier	1,092,049	2,040,232	86.83%	1,092,213	2,040,736	86.84%
Gackle	928,359	952,049	2.55%	935,731	967,425	3.39%
Garrison	22,353,119	20,323,370	-9.08%	22,424,823	20,404,874	-9.01%



TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2015 and 2016**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2015	2016		2015	2016	
Gilby	\$267,191	\$272,765	2.09%	\$274,461	\$278,801	1.58%
Gladstone	348,722	348,350	-0.11%	381,874	392,139	2.69%
Glenburn	2,709,092	1,472,463	-45.65%	3,953,567	1,628,549	-58.81%
Glen Ullin	8,313,334	6,406,471	-22.94%	8,470,756	6,570,098	-22.44%
Golden Valley	328,528	247,290	-24.73%	359,154	341,817	-4.83%
Grafton	44,537,257	41,881,165	-5.96%	47,163,712	43,842,262	-7.04%
Grand Forks	1,150,319,418	1,109,679,528	-3.53%	1,213,087,912	1,185,719,508	-2.26%
Grandin	1,112,575	981,874	-11.75%	1,123,351	989,402	-11.92%
Granville	1,043,184	879,378	-15.70%	1,043,184	880,252	-15.62%
Grenora	1,882,748	1,313,104	-30.26%	1,882,748	1,319,607	-29.91%
Gwinner	11,453,373	9,442,784	-17.55%	58,184,301	49,994,898	-14.07%
Halliday	1,406,255	1,470,907	4.60%	1,538,959	1,530,818	-0.53%
Hankinson	4,320,550	5,375,245	24.41%	5,070,315	6,188,775	22.06%
Hannaford	1,041,680	897,523	-13.84%	1,047,225	898,365	-14.21%
Harvey	34,969,940	27,981,210	-19.98%	36,271,678	28,173,217	-22.33%
Harwood	5,256,907	4,349,870	-17.25%	6,535,249	5,430,476	-16.90%
Hatton	3,680,056	3,758,635	2.14%	3,701,326	3,772,024	1.91%
Hazelton	3,573,086	2,865,375	-19.81%	3,782,188	2,968,595	-21.51%
Hazen	22,441,309	21,034,216	-6.27%	22,713,253	21,327,278	-6.10%
Hebron	3,172,176	2,916,490	-8.06%	4,184,024	3,551,606	-15.12%
Hettinger	21,991,327	18,766,391	-14.66%	23,416,961	19,733,687	-15.73%
Hillsboro	16,727,621	15,090,318	-9.79%	16,837,392	15,714,681	-6.67%
Hoople	2,264,351	2,931,380	29.46%	2,278,639	3,152,023	38.33%
Hope	2,481,990	2,340,352	-5.71%	3,028,887	2,865,928	-5.38%
Horace	5,988,985	6,204,186	3.59%	8,774,106	7,771,646	-11.43%
Hunter	6,001,051	5,219,468	-13.02%	6,020,817	5,268,327	-12.50%
Jamestown	235,478,768	248,699,471	5.61%	252,678,687	258,591,160	2.34%
Kenmare	26,897,576	21,028,958	-21.82%	27,281,328	21,222,744	-22.21%
Kensal	137,278	128,836	-6.15%	137,293	128,880	-6.13%
Killdeer	60,755,583	26,019,295	-57.17%	63,834,918	28,057,069	-56.05%
Kindred	6,633,333	5,311,580	-19.93%	10,226,343	7,926,738	-22.49%
Kulm	2,459,903	1,992,496	-19.00%	2,501,411	2,038,201	-18.52%
Lakota	4,386,481	3,875,371	-11.65%	4,413,628	3,925,508	-11.06%
LaMoure	13,292,817	12,997,798	-2.22%	13,517,170	13,038,990	-3.54%
Langdon	26,661,080	24,105,511	-9.59%	27,902,330	25,471,356	-8.71%
Lansford	788,861	525,073	-33.44%	792,462	539,634	-31.90%
Larimore	4,371,468	4,310,540	-1.39%	4,868,945	4,440,206	-8.81%
Leeds	1,893,649	1,978,731	4.49%	1,979,135	2,012,451	1.68%
Leonard	1,998,792	1,534,769	-23.22%	2,003,125	1,538,741	-23.18%
Lidgerwood	5,197,615	3,882,907	-25.29%	5,273,311	3,935,835	-25.36%
Lignite	3,926,292	3,000,725	-23.57%	45,012,458	11,176,321	-75.17%
Lincoln	3,954,582	3,853,171	-2.56%	3,989,354	3,893,561	-2.40%
Linton	11,888,090	11,902,068	0.12%	12,227,222	12,239,584	0.10%
Lisbon	29,677,359	23,629,401	-20.38%	29,761,981	23,709,794	-20.34%
Litchville	510,226	757,772	48.52%	511,001	758,646	48.46%
McClusky	1,712,027	1,436,743	-16.08%	1,763,688	1,453,937	-17.56%
McVile	1,241,502	1,229,768	-0.95%	1,241,550	1,229,791	-0.95%
Maddock	6,867,587	6,646,168	-3.22%	6,937,093	6,716,649	-3.18%
Makoti	1,642,385	1,183,568	-27.94%	1,647,724	1,185,294	-28.06%
Mandan	251,530,640	230,237,881	-8.47%	276,235,867	260,387,783	-5.74%
Manvel	1,018,183	1,393,854	36.90%	1,648,902	1,614,234	-2.10%
Mapleton	2,386,563	2,567,596	7.59%	2,728,560	2,886,652	5.79%
Marion	294,952	364,271	23.50%	313,571	385,484	22.93%
Marmarth	776,234	777,133	0.12%	785,366	786,910	0.20%
Max	2,329,604	1,941,529	-16.66%	2,332,256	1,942,761	-16.70%
Mayville	13,887,235	12,343,987	-11.11%	15,296,046	13,593,458	-11.13%
Medina	1,639,334	1,615,632	-1.45%	1,916,048	1,805,234	-5.78%
Michigan	5,408,848	5,336,933	-1.33%	5,409,758	5,336,933	-1.35%
Milnor	5,162,977	5,063,640	-1.92%	5,264,497	5,191,078	-1.39%
Minnewaukan	649,577	560,049	-13.78%	652,118	574,944	-11.83%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2015 and 2016**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2015	2016		2015	2016	
Minot	\$1,243,677,074	\$990,012,749	-20.40%	\$1,419,398,286	\$1,046,054,220	-26.30%
Minto	3,439,730	2,984,331	-13.24%	3,515,203	3,035,841	-13.64%
Mohall	21,397,899	16,533,321	-22.73%	22,861,522	17,063,448	-25.36%
Mooreton	991,314	1,136,802	14.68%	994,451	1,143,447	14.98%
Mott	5,460,514	4,788,233	-12.31%	5,518,826	4,930,884	-10.65%
Munich	888,657	884,740	-0.44%	890,269	885,187	-0.57%
Napoleon	10,211,781	7,088,339	-30.59%	10,321,456	7,164,998	-30.58%
Neché	1,519,973	1,402,005	-7.76%	1,667,713	1,589,350	-4.70%
New England	3,054,322	2,838,399	-7.07%	4,109,677	4,549,480	10.70%
New Leipzig	1,003,351	841,349	-16.15%	1,035,057	884,253	-14.57%
New Rockford	10,021,985	9,043,872	-9.76%	10,258,601	9,185,480	-10.46%
New Salem	4,591,781	4,261,123	-7.20%	4,975,646	4,698,096	-5.58%
New Town	77,995,048	57,663,990	-26.07%	80,424,013	58,579,910	-27.16%
Northwood	19,400,307	16,594,148	-14.46%	19,989,384	16,916,553	-15.37%
Oakes	23,698,414	20,951,312	-11.59%	24,136,092	21,669,481	-10.22%
Osnabrook	392,484	379,325	-3.35%	397,200	380,420	-4.22%
Page	905,658	969,427	7.04%	9,960,197	2,697,066	-72.92%
Park River	16,294,648	13,569,415	-16.72%	16,579,250	13,798,509	-16.77%
Parshall	6,273,422	2,446,238	-61.01%	6,397,820	2,569,314	-59.84%
Pembina	5,190,692	4,783,866	-7.84%	5,834,009	4,926,596	-15.55%
Petersburg	195,481	254,191	30.03%	196,376	254,601	29.65%
Pick City	1,419,957	1,482,054	4.37%	1,419,957	1,482,054	4.37%
Plaza	4,458,647	3,215,976	-27.87%	4,567,079	3,226,922	-29.34%
Portal	872,853	790,322	-9.46%	893,810	822,451	-7.98%
Portland	1,665,335	1,181,697	-29.04%	1,840,763	1,329,430	-27.78%
Powers Lake	7,414,419	6,585,338	-11.18%	7,462,730	6,651,971	-10.86%
Ray	35,732,367	4,958,371	-86.12%	35,820,571	4,972,912	-86.12%
Reeder	669,272	632,016	-5.57%	1,829,719	1,065,978	-41.74%
Regent	1,953,239	1,520,715	-22.14%	2,011,574	1,532,475	-23.82%
Reile's Acres	22,555	14,571	-35.40%	111,673	122,932	10.08%
Reynolds	618,693	544,500	-11.99%	690,975	741,451	7.31%
Rhame	669,274	500,637	-25.20%	5,090,894	3,664,594	-28.02%
Richardton	12,955,384	10,799,769	-16.64%	13,641,424	11,081,004	-18.77%
Riverdale	1,591,556	1,772,179	11.35%	1,626,151	1,799,689	10.67%
Rolette	8,779,999	5,345,419	-39.12%	8,907,975	5,410,304	-39.26%
Rolla	19,686,392	18,178,277	-7.66%	19,775,449	18,254,629	-7.69%
Rugby	43,281,233	35,681,517	-17.56%	47,048,733	38,056,660	-19.11%
Rutland	691,336	799,311	15.62%	714,562	810,175	13.38%
St. John	1,171,747	1,127,103	-3.81%	1,173,305	1,128,856	-3.79%
St. Thomas	667,418	567,800	-14.93%	680,475	591,054	-13.14%
Sanborn	416,046	379,413	-8.81%	416,046	379,413	-8.81%
Sawyer	2,722,157	2,171,727	-20.22%	4,074,275	2,265,528	-44.39%
Scranton	2,789,918	2,331,676	-16.42%	3,488,411	2,486,968	-28.71%
Selfridge	440,269	515,701	17.13%	646,974	515,701	-20.29%
Sherwood	1,242,724	1,384,509	11.41%	1,487,890	1,496,273	0.56%
Sheyenne	1,060,744	1,719,771	62.13%	1,103,585	1,746,484	58.26%
South Heart	2,423,773	2,285,173	-5.72%	2,425,625	2,285,823	-5.76%
Stanley	98,285,898	70,254,408	-28.52%	99,033,057	70,359,287	-28.95%
Stanton	1,593,794	1,315,536	-17.46%	1,869,109	4,124,114	120.65%
Steele	7,854,296	7,746,569	-1.37%	8,041,333	7,900,854	-1.75%
Strasburg	1,907,929	2,020,238	5.89%	1,972,396	2,089,533	5.94%
Streeter	1,241,904	1,151,009	-7.32%	1,248,448	1,154,088	-7.56%
Surrey	5,528,333	3,793,803	-31.38%	5,545,254	3,801,981	-31.44%
Tappen	4,663,187	3,675,495	-21.18%	4,675,941	3,684,790	-21.20%
Taylor	1,727,222	1,267,892	-26.59%	1,775,485	1,328,238	-25.19%
Thompson	1,506,147	1,299,857	-13.70%	1,509,775	1,303,270	-13.68%
Tioga	64,390,327	46,490,575	-27.80%	66,354,703	47,460,676	-28.47%
Tolna	2,213,373	2,003,223	-9.49%	2,240,944	2,003,355	-10.60%
Tower City	4,738,315	3,785,897	-20.10%	4,791,416	3,853,318	-19.58%
Towner	6,047,280	8,941,745	47.86%	6,117,315	9,149,898	49.57%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2015 and 2016**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2015	2016		2015	2016	
Turtle Lake	\$2,583,688	\$2,387,815	-7.58%	\$2,636,613	\$2,439,378	-7.48%
Underwood	4,061,721	4,165,261	2.55%	4,619,433	4,581,992	-0.81%
Upham	966,332	693,272	-28.26%	966,332	693,272	-28.26%
Valley City	66,129,093	58,828,691	-11.04%	74,898,588	70,095,016	-6.41%
Velva	8,691,052	8,544,020	-1.69%	11,696,197	11,291,669	-3.46%
Wahpeton	89,522,037	92,049,176	2.82%	121,621,887	120,103,201	-1.25%
Walcott	4,956,072	4,878,108	-1.57%	4,964,136	4,891,832	-1.46%
Walhalla	8,481,600	6,742,092	-20.51%	8,530,709	6,774,507	-20.59%
Washburn	25,672,940	23,072,391	-10.13%	25,926,409	23,298,687	-10.14%
Watford City	206,888,499	138,011,993	-33.29%	217,373,451	145,485,008	-33.07%
West Fargo	331,108,303	314,814,148	-4.92%	376,192,864	353,797,858	-5.95%
Westhope	4,089,582	2,517,848	-38.43%	4,434,349	3,213,983	-27.52%
Williston	1,942,115,140	971,033,095	-50.00%	2,261,182,031	1,085,477,900	-52.00%
Willow City	1,153,629	933,774	-19.06%	1,153,629	933,774	-19.06%
Wilton	3,984,345	3,924,578	-1.50%	4,276,428	4,164,668	-2.61%
Wimbledon	2,899,804	1,233,349	-57.47%	3,036,864	1,311,178	-56.82%
Wing	245,423	248,936	1.43%	246,165	250,048	1.58%
Wishek	19,720,160	17,173,414	-12.91%	19,840,376	17,271,159	-12.95%
Wyndmere	3,775,331	3,207,710	-15.03%	4,235,605	3,576,899	-15.55%
Zap	388,589	300,268	-22.73%	431,030	320,027	-25.75%
Subtotal 200 Cities	\$12,504,537,060	\$10,220,716,922	-18.26%	\$13,804,934,264	\$11,083,253,450	-19.72%
Remaining City Data	175,631,897	130,322,768	-25.80%	197,556,597	146,185,638	-26.00%
Total In-State	\$12,680,168,957	\$10,351,039,690	-18.37%	\$14,002,490,861	\$11,229,439,088	-19.80%
Consolidated and Out-Of-State	6,757,175,027	4,967,867,314	-26.48%	8,895,789,250	6,099,128,734	-31.44%
Grand Total In- and Out-Of-State	\$19,437,343,984	\$15,318,907,004	-21.19%	\$22,898,280,111	\$17,328,567,822	-24.32%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Calendar Years 2015 and 2016**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2015	CALENDAR YEAR 2016	
Mining and Oil Extraction	\$3,185,365,385	\$1,270,571,326	-60.11%
Utilities	279,795,427	199,436,223	-28.72%
Construction	894,539,172	788,360,652	-11.87%
Manufacturing	1,258,185,987	955,191,364	-24.08%
Wholesale Trade	5,338,480,858	3,564,195,615	-33.24%
Retail Trade	6,634,967,749	6,137,317,234	-7.50%
Transportation and Warehousing	286,268,323	160,399,351	-43.97%
Information Industries	828,190,517	822,019,101	-0.75%
Finc, Ins. Real Estate, Rental & Leasing	1,242,921,705	796,198,542	-35.94%
Professional, Scientific, Tech., & Mgmt Serv.	167,902,893	150,343,083	-10.46%
Educational, Health Care, and Social Serv.	78,412,222	75,404,625	-3.84%
Arts, Entertainment & Recreation	108,562,340	117,271,603	8.02%
Accommodation & Food Services	1,840,417,888	1,705,940,154	-7.31%
Other Services	493,722,656	396,214,085	-19.75%
Miscellaneous	260,546,989	189,704,864	-27.19%
<b>GRAND TOTAL</b>	<b>\$22,898,280,111</b>	<b>\$17,328,567,822</b>	<b>-24.32%</b>
<p>NOTE: Classification by industry is based on 2012 North American Industry Classification System (NAICS)</p> <p>Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.</p>			